THE BOMBAY BETTING TAX ACT, 1925.

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BOMBAY ACT No. VI OF 1925.[1]

[THE BOMBAY BETTING TAX ACT, 1925.]

[*26th November 1925.*]

Amended by Bom. 4 of 1931.

Amended by Bom. 2 of 1932, read with Bom. 23 of 1948, section 14.

Adapted and modified by the Adaptation of Indian Laws Order in Council.

Amended by Bom. 11 of 1943.

An Act to impose a tax on [2][certain forms of] betting.

WHEREAS it is necessary to make an addition to the public revenue of the Bombay Presidency and for that purpose to impose a tax on [2][certain forms of] betting:

AND WHEREAS the previous sanction of the Governor General required by section 80-A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:—

8 & 9, Geo. V, c. 61.

1. This Act may be called the Bombay [3]* Betting Tax Act, 1925. Short title.

2. It extends to the whole of the Bombay Presidency. Extent.

3. (*1*) It shall come into operation [4]* * * in the first instance in— Operation.

(*a*) the City of Bombay, and

(*b*) the Cantonment of Poona.

(*2*) The [5][Provincial Government] may, by notification in the [6][*Official Gazette*], direct that this Act or any portion thereof shall come into operation in any other area in the Bombay Presidency on such date as may be specified in such notification:

[7]* * *

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[1] For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1925, Part V, p. 62; for Report of Select Committee, see *ibid.*, 1925, Part V, pp. 259-62; and for Proceedings in Council, see Bombay Legislative Council Debates, 1925, Vols. XV and XVI.

[2] The words "certain forms of" were substituted for the word "totalisator" by Bom. 4 of 1931, s. 2.

[3] The word "Totalisator" was deleted, *ibid.*, s. 3.

[4] The words "on the first day of December 1925" were repealed, *ibid.*, s. 4.

[5] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[6] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*", *ibid.*

[7] The proviso to sub-section (*2*) was omitted, *ibid.*

Definitions.

4. In this Act unless there is anything repugnant in the subject or context—

[1](*i*) "backer" includes any person who bets at a totalisator or with a licensed bookmaker;

(*ii*) "bet" includes "wager", and "betting" includes "wagering";

(*iii*) "prescribed" means prescribed by rules under this Act;

(*iv*) "licensee" means a person to whom a licence has been granted for horse-racing on a race-course under section 4 of the Bombay Race-courses Licensing Act, 1912; Bom. III of 1912.

[2][(*v*) "licensed bookmaker" means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a licence or permit issued by a licensee to enable him to carry on his business or vocation under the Bombay Race-courses Licensing Act, 1912, as specified in the licence or permit;] Bom. III of 1912.

[3](*vi*) "totalisator" means a totalisator in an enclosure which the licensees have set apart in accordance with the Bombay Race-courses Licensing Act, 1912, and includes any instrument, machine or contrivance known as the totalisator or any other instrument, machine or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles. Bom. III of 1912.

Tax on totalisator and payment thereof.

5. There shall be charged, levied and paid to the Government of Bombay out of all monies paid into any totalisator by way of stakes or bets a tax on backers hereinafter referred to as the totalisator tax at such rate not exceeding [4][12½ per cent.] of every sum so paid as the [5][Provincial Government] may from time to time notify [6]in this behalf; and such portion of the monies so paid into a totalisator as is equal to the amount of the totalisator tax at the rate notified as aforesaid by the [5][Provincial Government] in this behalf shall be deemed to have been paid by the backer on account of the totalisator tax and shall be received by the licensees on behalf of the Government of Bombay.

Totalisator tax to be paid to Government.

6. The licensees shall forward at the time and in the manner and to the officer prescribed in this behalf a return stating the total amount of the monies paid into the totalisator at any meeting and shall whenever required make over to the prescribed officer the amount of the tax collected at each meeting.

Inspection of totalisator accounts.

7. Every person having the custody or control of totalisator accounts shall, when required in writing by an officer empowered in this behalf by the [5][Provincial Government], permit such officer or an officer authorized in writing by him in this behalf to inspect and to take copies of them.

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[1] This clause was substituted for the original clause by Bom. 4 of 1931, s. 5 (*a*).

[2] This clause was inserted, *ibid.*, s. 5 (*b*).

[3] This clause was re-numbered as clause (*vi*) *ibid.*, s. 5 (*c*).

[4] These figures and words were substituted for the original by Bom. 2 of 1932, s. 42, read with section 14 of Bom. 23 of 1948 and section 9 of Bom. 2 of 1949.

[5] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[6] For Notification under this section, *see* Government Notification in the Revenue Department No. 4397A, dated the 17th June 1926, published in the *Bombay Government Gazette*, 1926, Part I, p. 1439.

Betting Tax.

[1][8. (*1*) There shall, as from such date as may be notified by the [2][Provincial Government] in this behalf, be charged, levied and paid to the Government of Bombay out of all monies paid or agreed to be paid to a licensed bookmaker by a backer in respect of a bet made in an enclosure set apart by the licensees in accordance with the provisions of the Bombay Race-courses Licensing Act, 1912, on any race, a tax, hereinafter referred to as the betting tax, at such rate not exceeding [3][12½ per cent.] of all such monies as the [2][Provincial Government] may notify in this behalf.

Bom. III of 1912.

(*2*) The betting tax shall be collected and paid to Government in such manner as may be prescribed.]

List of licensed bookmakers.

[1][9. (*1*) The licensees shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them, from time to time, to carry on the business or vocation of a bookmaker.

(*2*) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by backers in respect of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by [4][the Provincial Government], permit such officer, or any officer authorized in writing by him this behalf, to inspect and take copies of such accounts.]

Method of recovery of totalisator tax.

[5]10. The totalisator tax payable under section 5 shall be recoverable from the licensees as an arrear of land revenue.

Rules.

[5]11. The [2][Provincial Government] may make rules [6]for securing the payment of the totalisator tax, [7][and the betting tax], the production and inspection of accounts kept under this Act, and generally for carrying into effect the provisions of this Act and for dealing with such matters as are herein directed to be prescribed.

Amendment of section 3 of Bom. I of 1923.

Bom. I of 1923.

[5]12. [*The amendment made by this section has been incorporated in the Bombay Entertainments Duty Act, 1923.*]

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[1] Sections 8 and 9 were inserted by Bom. 4 of 1931, s. 6.

[2] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[3] These figures and words were substituted for the original by Bom. 2 of 1932, s. 42, read with section 14 of Bom. 23 of 1948 and section 9 of Bom. 2 of 1949.

[4] The words "the Provincial Government" were substituted for the words "the Government" by the Adaptation of Indian Laws Order in Council.

[5] These sections were re-numbered by Bom. 4 of 1931, s. 7.

[6] For Rules under this section, *see* Government Notifications, Revenue Department, No. 5457/E-24, dated the 22nd December 1925, published in the *Bombay Government Gazette*, 1925, Part I, pp. 3281-82, and No. 5457/24, dated 24th June 1931, published in the *Bombay Government Gazette*, 1931, Part I, pp. 1493-95.

[7] These words were inserted by Bom. 4 of 1931, s. 8.